

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings of claims in the application:

**Listing of Claims:**

1. (currently amended) A system for providing frame rate conversion for audio data, comprising:

a first client configured to transmit audio data frames at a first frame rate;

a second client configured to receive audio data frames at a second frame rate,

wherein the first frame rate is different from the second frame rate; and

a device configured to facilitate transmission of audio data frames between the first client and the second client, wherein the device is configured to:

store the audio data frames received from the first client in an intermediate storage area; and

repackage the stored audio data frames into one or more frames for transmission to the second client at the second frame rate.

2. (original) The system of claim 1 wherein the device is further configured to receive the audio data frames from the first client at the first frame rate and convert the audio data frames for transmission to the second client at the second frame rate.

3. (canceled).

4. (original) The system of claim 1 wherein the system is implemented in software, hardware or a combination of both.

5. (original) The system of claim 1 wherein the first client and the second client include telephonic equipment and computers.

6. (original) A Voice-over-IP gateway incorporating the system as recited in claim 1.

7. (currently amended) A Voice-over-IP device for facilitating communications between a first client and a second client, the device comprising:

control logic configured to receive audio data frames from the first client at a first frame rate; [[and]]

control logic to store the audio data frames from the first client in an intermediate storage area;

control logic to repackage the stored audio data frames into one or more frames for transmission to the second client at a second frame rate;

control logic configured to transmit the one or more frames into which the stored audio data frames were repackaged ~~convert the audio data frames for transmission~~ to the second client at [[a]] the second frame rate;

wherein the first frame rate is different from the second frame rate.

8. (canceled).

9. (original) The device of claim 7 wherein the control logic is implemented in software, hardware or a combination of both.

10. (original) The device of claim 7 wherein the first client and the second client include telephonic equipment and computers.

11. (original) A system for providing frame rate conversion for audio data, comprising:

a first client configured to transmit audio data frames at a first frame rate;

a second client configured to receive audio data frames at a second frame rate,

wherein the first frame rate is different from the second frame rate; and

an intermediate storage area configured to store audio data frames received from the first client;

a device configured to repackage the stored audio data frames into one or more frames for transmission to the second client at the second frame rate.

12. (original) The system of claim 11 wherein the system is implemented in software, hardware or a combination of both.

13. (original) The system of claim 11 wherein the first client and the second client include telephonic equipment and computers.

14. (original) A Voice-over-IP gateway incorporating the system as recited in claim 11.

15. (currently amended) A method for providing frame rate conversion for audio data, the method comprising:

receiving audio data frames from a first client at a first frame rate;  
storing the received audio data frames in an intermediate storage area;  
converting the received audio data frames into one or more frames; and  
transmitting the one or more frames to a second client at a second frame rate;  
wherein the first frame rate is different from the second frame rate.

16. (canceled).

17. (original) The method of claim 15 wherein the method is implemented using software, hardware or a combination of both.

18. (original) A Voice-over-IP gateway utilizing the method as recited in claim 15.

19. (original) The method of claim 15 wherein the first client and the second client include telephonic equipment and computers.

20. (original) A method for providing frame rate conversion for audio data, the method comprising:

receiving audio data frames from a first client at a first frame rate;  
storing the received audio data frames in an intermediate storage area;

repackaging the stored audio data frames into one or more frames; and  
transmitting the one or more frames to a second client at a second frame rate;  
wherein the first frame rate is different from the second frame rate.

21. (original) The method of claim 20 wherein the method is implemented using software, hardware or a combination of both.

22. (original) A Voice-over-IP gateway utilizing the method as recited in claim 20.

23. (original) The method of claim 20 wherein the first client and the second client include telephonic equipment and computers.